

IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF IOWA, CENTRAL DIVISION

UNITED STATES,)	Civil Action No. 4:10-CV-00433
)	
Plaintiff,)	
)	
vs.)	RESISTANCE TO UNITED STATES'
)	MOTION FOR TEMPORARY
JANE L. TIMM AND ZONE 5)	RESTRAINING ORDER
DESIGN, LLC,)	
)	
Defendants.)	

Defendants, Jane L. Timm and Zone 5 Design, LLC., resist the United States' Motion for Temporary Restraining Order because the grounds for said Temporary Restraining Order are not present. Expedited relief is not called for under Local Rule 7.j.

Defendants believe this case should be resolved without involvement by the United States District Court.

Dated this 8th day of November, 2010.

/s/James R. Monroe
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ATTORNEY FOR DEFENDANTS

CERTIFICATE OF SERVICE

IT IS HEREBY CERTIFIED that service of the foregoing Resistance to the United States' Motion for Temporary Restraining Order has been made upon the following by ECF on November 8, 2010:

Michael R. Pahl
Trial Attorney, Tax Division
U.S. Department of Justice
Post Office Box 7238
Washington, D.C. 20044

/s/ James R. Monroe
JAMES R. MONROE